



3013 (02-09-04)

ANNUAL REPORT

OF

Name: GLENDALE WATER UTILITY Principal Office: 5909 NORTH MILWAUKEE RIVER PARKWAY
 GLENDALE, WI 53209 For the Year Ended: DECEMBER 31, 1997 **WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

I, GRACE A. FLEISNER of
(Person responsible for accounts)

GLENDALE WATER UTILITY, certify that I
(Utility Name)

(Signature of person responsible for accounts)	03/31/1998
(Date)	
COMPTROLLER	
(Title)	

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: GLENDALE WATER UTILITY**Utility Address:** 5909 NORTH MILWAUKEE RIVER PARKWAY
GLENDALE, WI 53209**When was utility organized?** 6/7/1962**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: GRACE A FLEISNER**Title:** COMPTROLLER**Office Address:**5909 NORTH MILWAUKEE RIVER PARKWAY
GLENDALE, WI 53209**Telephone:** (414) 228 - 1717**Fax Number:** (414) 228 - 1707**E-mail Address:**

Individual or firm, if other than utility employee, preparing this report:

Name: JOHN KNEPEL**Title:** PARTNER**Office Address:** CONLEY MCDONALD LLP19601 WEST BLUEMOUND ROAD, SUITE 3
BROOKFIELD, WI 53045-5974**Telephone:** (414) 796 - 0701**Fax Number:** (414) 796 - 8422**E-mail Address:** jknepel@conleymcdonald.com

Are records of utility audited by individuals or firms, other than utility employee? YES

Individual or firm, if other than utility employee, auditing utility records:

Name: JOHN KNEPEL**Title:** PARTNER**Office Address:** CONLEY MCDONALD LLP19601 WEST BLUEMOUND ROAD, SUITE 3
BROOKFIELD, WI 53045-5974**Telephone:** (414) 796 - 0701**Fax Number:** (414) 796 - 8422**E-mail Address:** jknepel@conleymcdonald.com**Date of most recent audit report:** 2/20/1998**Period covered by most recent audit:** JANUARY 1, 1997 - DECEMBER 31, 1997

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: RICHARD F MASLOWSKI**Title:** SECRETARY**Office Address:**5909 NORTH MILWAUKEE RIVER PARKWAY
GLENDALE, WI 53209**Telephone:** (414) 228 - 1717**Fax Number:** (414) 228 - 1707**E-mail Address:**

Name: WILLIAM M HUEGEL**Title:** CHAIRMAN**Office Address:**5909 NORTH MILWAUKEE RIVER PARKWAY
GLENDALE, WI 53209**Telephone:** (414) 228 - 1717**Fax Number:** (414) 228 - 1707**E-mail Address:**

Name of utility commission/committee:

Names of members of utility commission/committee:

WILLIAM M HUEGEL, CHAIRMAN

RICHARD E MASLOWSKI, SECRETARY

Is sewer service rendered by the utility? NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.077 of the Wisconsin Statutes?** NO**Date of Ordinance:** **Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** YES

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name: NORTH SHORE WATER COMMISSION

400 WEST BEND ROAD

MILWAUKEE, WI 53217

Contact Person: ROGER JOHNSON

Title: MANAGER

Telephone: (414) 963 - 0160

Fax Number: (414) 967 - 5142

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

Commission provides for the intake, pumping, and treatment of water furnished to three municipalities.

Operating costs of the North Shore Water Commission are borne by the three municipalities based on their

Pro-Rata share of metered water delivered to e

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	1,486,765	1,554,601	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	941,719	876,544	2
Depreciation Expense (403)	270,049	219,140	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	177,407	171,955	5
Total Operating Expenses	1,389,175	1,267,639	
Net Operating Income	97,590	286,962	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	97,590	286,962	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	293	1,448	9
Interest and Dividend Income (419)	35,508	43,819	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	35,801	45,267	
Total Income	133,391	332,229	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	0	13
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	133,391	332,229	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	0	0	14
Amortization of Debt Discount and Expense (428)	0	0	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	43,897	43,213	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	43,897	43,213	
Net Income	89,494	289,016	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	4,275,928	3,882,252	20
Balance Transferred from Income (433)	89,494	289,016	21
Miscellaneous Credits to Surplus (434)	0	149,477	22
Miscellaneous Debits to Surplus--Debit (435)	0	44,817	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	4,365,422	4,275,928	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE		3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONOPERATING RENTAL INCOME	293	4
Total (Acct. 418):	293	
Interest and Dividend Income (419):		
INVESTMENT EARNINGS FROM LGIP	35,508	5
Total (Acct. 419):	35,508	
Miscellaneous Nonoperating Income (421):		
NONE		6
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		8
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		9
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		10
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		11
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		12
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	0	0	0	0	0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold	0				0	2
Payroll	0				0	3
Materials	0				0	4
Taxes	0				0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	1,486,765	0	0	0	1,486,765	1
Less: interdepartmental sales	0		0		0	2
Less: interdepartmental rents	0	0			0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:					0	6
.						
Revenues subject to Wisconsin Remainder Assessment	1,486,765	0	0	0	1,486,765	

DISTRIBUTION OF TOTAL PAYROLL

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	179,098		179,098	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses	14,569		14,569	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts	7,352		7,352	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	201,019	0	201,019	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101-107)	12,538,164	12,203,065	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	3,913,118	3,669,689	2
Net Utility Plant	8,625,046	8,533,376	
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
Total Net Utility Plant	8,625,046	8,533,376	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	7,944	7,944	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	4,182	4,059	6
Net Nonutility Property	3,762	3,885	
Investment in Municipality (123)	0		7
Other Investments (124)	0		8
Special Funds (125-128)	0		9
Total Other Property and Investments	3,762	3,885	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	20,856	46,855	10
Special Deposits (132-134)	176,600	191,530	11
Working Funds (135)	150	150	12
Temporary Cash Investments (136)	644,545	445,782	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	22,270	48,347	15
Other Accounts Receivable (143)	29,933	34,649	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	157,467	278,270	18
Materials and Supplies (151-163)	20,474	21,333	19
Prepayments (165)	0	0	20
Interest and Dividends Receivable (171)	2,154	1,947	21
Accrued Utility Revenues (173)	242,451	254,639	22
Miscellaneous Current and Accrued Assets (174)	0	0	23
Total Current and Accrued Assets	1,316,900	1,323,502	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	24
Other Deferred Debits (182-186)	183,971	227,407	25
Total Deferred Debits	183,971	227,407	
Total Assets and Other Debits	10,129,679	10,088,170	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	674,674	613,775	26
Appropriated Earned Surplus (215)	0	0	27
Unappropriated Earned Surplus (216)	4,365,422	4,275,928	28
Total Proprietary Capital	5,040,096	4,889,703	
LONG-TERM DEBT			
Bonds (221-222)	0	0	29
Advances from Municipality (223)	993,956	984,500	30
Other Long-Term Debt (224)	0	0	31
Total Long-Term Debt	993,956	984,500	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	32
Accounts Payable (232)	35,374	79,411	33
Payables to Municipality (233)	97,095	169,000	34
Customer Deposits (235)	0	0	35
Taxes Accrued (236)	0	0	36
Interest Accrued (237)	15,472	17,453	37
Matured Long-Term Debt (239)	0	0	38
Matured Interest (240)	0	0	39
Tax Collections Payable (241)	0	0	40
Miscellaneous Current and Accrued Liabilities (242)	4,085	7,522	41
Total Current and Accrued Liabilities	152,026	273,386	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	42
Customer Advances for Construction (252)	0	0	43
Other Deferred Credits (253)	58,051	58,917	44
Total Deferred Credits	58,051	58,917	
OPERATING RESERVES			
Property Insurance Reserve (261)	0	0	45
Injuries and Damages Reserve (262)	0	0	46
Pensions and Benefits Reserve (263)	0	0	47
Miscellaneous Operating Reserves (265)	0	0	48
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	3,885,550	3,881,664	49
Total Liabilities and Other Credits	10,129,679	10,088,170	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (101)	12,538,164	0	0	0	1
Utility Plant Purchased or Sold (102)	0				2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)					7
Total Utility Plant	12,538,164	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (111)	3,913,118	0	0	0	8
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					9
Accumulated Provision for Depreciation of Property Held for Future Use (113)					10
Accumulated Provision for Amortization of Utility Plant in Service (114)					11
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					12
Accumulated Provision for Amortization of Property Held for Future Use (116)					13
Total Accumulated Provision	3,913,118	0	0	0	
Net Utility Plant	8,625,046	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	3,669,689				3,669,689	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	270,049				270,049	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	15,218				15,218	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	920				920	10
Other credits (specify):						11
TRANSPORTATION EXPENSE	3,395				3,395	12
Total credits	289,582	0	0	0	289,582	13
Debits during year						14
Book cost of plant retired	45,415				45,415	15
Cost of removal	738				738	16
Other debits (specify):						17
					0	18
Total debits	46,153	0	0	0	46,153	19
Balance End of Year	3,913,118	0	0	0	3,913,118	20
						21
						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	7,944			7,944	1
Other (specify):					
NONE				0	2
Total Nonutility Property (121)	7,944	0	0	7,944	
Less accum. prov. depr. & amort. (122)	4,059	123		4,182	3
Net Nonutility Property	3,885	(123)	0	3,762	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers	0	5
Accounts written off during the year: Others	0	6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)
Electric Utility						
Fuel (151)					0	1
Fuel stock expenses (152)					0	2
Plant mat. & oper. sup. (154)					0	3
Total Electric Utility					<u>0</u>	<u>0</u>

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility (154)	20,474	21,333	2
Sewer utility (154)			3
Heating utility (154)			4
Gas utility (154)			5
Merchandise (155)			6
Other materials & supplies (156)			7
Stores expense (163)			8
Total Materials and Supplies	<u><u>20,474</u></u>	<u><u>21,333</u></u>	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
NONE	0	0	0	1
Total			<u>0</u>	
Unamortized premium on debt (251)				
NONE				2
Total			<u>0</u>	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	613,775	1
Changes during year (explain):		
CONTRIBUTION SHARE OF METERS PURCHASED IN 1997	43,373	2
MAIN AND HYDRANT INSTALLED IN 1997	17,526	3
Balance end of year	674,674	

BONDS (ACCTS. 221 AND 222)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)
Total Reacquired Bonds (Account 222)				0 1

Net amount of bonds outstanding December 31: 0

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
GENERAL OBLIGATION NOTES	04/01/1995	04/01/2001	5.00%	108,000	1
GENERAL OBLIGATION NOTES	01/15/1993	01/15/1999	5.00%	225,000	2
GENERAL OBLIGATION NOTES	04/01/1994	04/01/2000	4.00%	300,000	3
GENERAL OBLIGATION NOTES	06/01/1996	06/01/2002	5.00%	175,000	4
BOND ANTICIPATION NOTES	05/15/1997	09/01/1998	5.00%	185,956	5
Total for Account 223				993,956	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	177,407	2
Charged electric department expense		3
Charged sewer department expense	7,557	4
Other (explain):		
SOCIAL SECURITY TAXES CHARGED TO UTILITY PLANT ACCOUNT	704	5
Total Accruals and other credits	185,668	
Taxes paid during year:		
County, state and local taxes	167,858	6
Social Security taxes	15,801	7
PSC Remainder Assessment	2,009	8
Other (explain):		
NONE		9
Total payments and other debits	185,668	
Balance end of year	0	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE				0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
1993 - \$351,500 GO NOTES	7,283	10,886	13,333	4,836	2
1994 - \$400,000 GO NOTES	3,750	13,518	14,012	3,256	3
1995 - \$108,000 GO NOTES	1,418	5,670	5,670	1,418	4
1996 - \$175,000 GO NOTES	5,002	8,575	12,863	714	5
1997 - \$185,596 BOND ANTICIPATION NOTES		5,248		5,248	6
Subtotal	17,453	43,897	45,878	15,472	
Other Long-Term Debt (224)					
NONE				0	7
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE				0	8
Subtotal	0	0	0	0	
Total	17,453	43,897	45,878	15,472	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	3,881,664					3,881,664	1
Add credits during year:							
For Services	3,886					3,886	2
For Mains						0	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	3,885,550	0	0	0	0	3,885,550	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE	0	1
Total (Acct. 123):	0	
Other Investments (124):		
NONE	0	2
Total (Acct. 124):	0	
Sinking Funds (125):		
NONE	0	3
Total (Acct. 125):	0	
Depreciation Fund (126):		
NONE	0	4
Total (Acct. 126):	0	
Other Special Funds (128):		
NONE	0	5
Total (Acct. 128):	0	
Interest Special Deposits (132):		
NONE	0	6
Total (Acct. 132):	0	
Other Special Deposits (134):		
EMERGENCY FUND	11,500	7
MAINTENANCE FUND	165,100	8
Total (Acct. 134):	176,600	
Notes Receivable (141):		
NONE		9
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	22,270	10
Electric		11
Sewer (Regulated)		12
Other (specify):		
NONE		13
Total (Acct. 142):	22,270	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	15,186	14
Merchandising, jobbing and contract work		15
Other (specify):		
DUE FROM CUSTOMERS - STORM WATER FEES	3,609	16

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Other Accounts Receivable (143):		
ENVIRONMENTAL FEES	4,230	17
OUTSIDE REGISTERS AND RECEIVABLE FROM CITY OF GLENDALE	6,908	18
Total (Acct. 143):	29,933	
Receivables from Municipality (145):		
DELINQUENT UTILITY BILLS PLACED ON TAX ROLL	116,870	19
TAXES ACCRUED	37,150	20
PAYABLES TO CITY OF GLENDALE	51,767	21
ACCRUED PAYROLL	(48,320)	22
Total (Acct. 145):	157,467	
Prepayments (165):		
NONE	0	23
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		24
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE		25
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE		26
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		27
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
REPAINT WATER STAND PIPE	138,044	28
MOHAWK/FARFIELD PRELIMINARY COST	3,800	29
OZONE MEMBRANE STUDY	42,127	30
Total (Acct. 186):	183,971	
Payables to Municipality (233):		
CASH TRANSFER LESS THAN BILLINGS TO SEWER FUND	82,384	31
STORM FEES FOR CITY	4,282	32
ENVIRONMENTAL FEES FOR CITY	6,140	33
DECEMBER INTEREST DUE TO CITY FOR \$175,000 DEBT	4,289	34
Total (Acct. 233):	97,095	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<hr/>		
Other Deferred Credits (253):		
DEFERRED SICK PAY AND VACATION	58,051	35
Total (Acct. 253):	58,051	
<hr/>		

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	12,370,614	0	0	0	12,370,614	1
Materials and Supplies	20,903	0	0	0	20,903	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	3,791,403	0	0	0	3,791,403	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	3,883,607	0	0	0	3,883,607	6
Other (specify):					0	7
Average Net Rate Base	4,716,507	0	0	0	4,716,507	
Net Operating Income	97,590	0	0	0	97,590	8
Net Operating Income as a percent of						
Average Net Rate Base	2.07%	N/A	N/A	N/A	2.07%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	644,224	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	4,320,675	3
Other (Specify):		4
Total Average Proprietary Capital	4,964,899	
Net Income		
Net Income	89,494	5
Percent Return on Proprietary Capital	1.80%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

NONE

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	1,462,099	1
Total Sales of Water	1,462,099	
Other Operating Revenues		
Forfeited Discounts (470)	9,162	2
Miscellaneous Service Revenues (471)	0	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	15,504	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	24,666	
Total Operating Revenues	1,486,765	
Operation and Maintenance Expenses		
Source of Supply Expense (600-617)	496,800	8
Pumping Expenses (620-633)	0	9
Water Treatment Expenses (640-652)	0	10
Transmission and Distribution Expenses (660-678)	255,384	11
Customer Accounts Expenses (901-905)	38,619	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-932)	150,916	14
Total Operation and Maintenance Expenses	941,719	
Other Operating Expenses		
Depreciation Expense (403)	270,049	15
Amortization Expense (404-407)	0	16
Taxes (408)	177,407	17
Total Other Operating Expenses	447,456	
Total Operating Expenses	1,389,175	
NET OPERATING INCOME	97,590	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial	4	2,071	1,271	2
Industrial				3
Total Unmetered Sales to General Customers (460)	4	2,071	1,271	
Metered Sales to General Customers (461)				
Residential	3,978	293,481	606,092	4
Commercial	463	283,469	399,148	5
Industrial	38	147,931	178,699	6
Total Metered Sales to General Customers (461)	4,479	724,881	1,183,939	
Private Fire Protection Service (462)	86		21,586	7
Public Fire Protection Service (463)	1		228,519	8
Other Sales to Public Authorities (464)	18	18,830	26,784	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	4,588	745,782	1,462,099	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	----------------------------------------	----------------------------------------------------	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	228,519	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	228,519	
Forfeited Discounts (470):		
Customer late payment charges	9,162	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	9,162	
Miscellaneous Service Revenues (471):		
NONE		7
Total Miscellaneous Service Revenues (471)	0	
Rents from Water Property (472):		
NONE		8
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	15,504	10
Other (specify):		
NONE		11
Total Other Water Revenues (474)	15,504	
Amortization of Construction Grants (475):		
NONE	0	12
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Supervision and Engineering (600)		1
Operation Labor and Expenses (601)		2
Purchased Water (602)	496,800	3
Miscellaneous Expenses (603)		4
Rents (604)		5
Maintenance Supervision and Engineering (610)		6
Maintenance of Structures and Improvements (611)		7
Maintenance of Collecting and Impounding Reservoirs (612)		8
Maintenance of Lake, River and Other Intakes (613)		9
Maintenance of Wells and Springs (614)		10
Maintenance of Infiltration Galleries and Tunnels (615)		11
Maintenance of Supply Mains (616)		12
Maintenance of Miscellaneous Water Source Plant (617)		13
Total Source of Supply Expenses	496,800	
PUMPING EXPENSES		
Operation Supervision and Engineering (620)		14
Fuel for Power Production (621)		15
Power Production Labor and Expenses (622)		16
Fuel or Power Purchased for Pumping (623)		17
Pumping Labor and Expenses (624)		18
Expenses Transferred--Credit (625)		19
Miscellaneous Expenses (626)		20
Rents (627)		21
Maintenance Supervision and Engineering (630)		22
Maintenance of Structures and Improvements (631)		23
Maintenance of Power Production Equipment (632)		24
Maintenance of Pumping Equipment (633)		25
Total Pumping Expenses	0	
WATER TREATMENT EXPENSES		
Operation Supervision and Engineering (640)		26
Chemicals (641)		27

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
WATER TREATMENT EXPENSES		
Operation Labor and Expenses (642)		28
Miscellaneous Expenses (643)		29
Rents (644)		30
Maintenance Supervision and Engineering (650)		31
Maintenance of Structures and Improvements (651)		32
Maintenance of Water Treatment Equipment (652)		33
Total Water Treatment Expenses	0	
TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Supervision and Engineering (660)		34
Storage Facilities Expenses (661)	4,628	35
Transmission and Distribution Lines Expenses (662)	53,317	36
Meter Expenses (663)	4,609	37
Customer Installations Expenses (664)	6,251	38
Miscellaneous Expenses (665)	1,136	39
Rents (666)	6,960	40
Maintenance Supervision and Engineering (670)		41
Maintenance of Structures and Improvements (671)		42
Maintenance of Distribution Reservoirs and Standpipes (672)	57,545	43
Maintenance of Transmission and Distribution Mains (673)	113,851	44
Maintenance of Fire Mains (674)	0	45
Maintenance of Services (675)	1,438	46
Maintenance of Meters (676)	3,596	47
Maintenance of Hydrants (677)	2,053	48
Maintenance of Miscellaneous Plant (678)		49
Total Transmission and Distribution Expenses	255,384	
CUSTOMER ACCOUNTS EXPENSES		
Supervision (901)		50
Meter Reading Labor (902)	7,425	51
Customer Records and Collection Expenses (903)	31,194	52
Uncollectible Accounts (904)		53

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Miscellaneous Customer Accounts Expenses (905)		54
Total Customer Accounts Expenses	38,619	
SALES EXPENSES		
Sales Expenses (910)		55
Total Sales Expenses	0	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	77,253	56
Office Supplies and Expenses (921)	3,678	57
Administrative Expenses Transferred--Credit (922)		58
Outside Services Employed (923)	8,050	59
Property Insurance (924)	6,008	60
Injuries and Damages (925)	4,902	61
Employee Pensions and Benefits (926)	43,891	62
Regulatory Commission Expenses (928)		63
Duplicate Charges--Credit (929)		64
Miscellaneous General Expenses (930)	1,674	65
Rents (931)	5,460	66
Maintenance of General Plant (932)		67
Total Administrative and General Expenses	150,916	
Total Operation and Maintenance Expenses	941,719	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		170,625	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department	TAX EQUIVALENT ON METERS ALLOCATED TO 50% TO SEWER	5,863	2
Net property tax equivalent		164,762	
Social Security		10,636	3
PSC Remainder Assessment		2,009	4
Other (specify): NONE			5
Total tax expense		177,407	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Milwaukee				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.230000				3
County tax rate	mills		6.630000				4
Local tax rate	mills		7.580000				5
School tax rate	mills		15.340000				6
Voc. school tax rate	mills		2.340000				7
Other tax rate - Local	mills						8
Other tax rate - Non-Local	mills		1.970000				9
Total tax rate	mills		34.090000				10
Less: state credit	mills		2.360000				11
Net tax rate	mills		31.730000				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		7.580000				14
Combined School Tax Rate	mills		17.680000				15
Other Tax Rate - Local	mills						16
Total Local & School Tax	mills		25.260000				17
Total Tax Rate	mills		34.090000				18
Ratio of Local and School Tax to Total	dec.		0.740980				19
Total tax net of state credit	mills		31.730000				20
Net Local and School Tax Rate	mills		23.511288				21
Utility Plant, Jan. 1	\$	12,203,065	12,203,065				22
Materials & Supplies	\$	21,333	21,333				23
Subtotal	\$	12,224,398	12,224,398				24
Less: Plant Outside Limits	\$	3,836,981	3,836,981				25
Taxable Assets	\$	8,387,417	8,387,417				26
Assessment Ratio	dec.		0.865241				27
Assessed Value	\$	7,257,137	7,257,137				28
Net Local & School Rate	mills		23.511288				29
Tax Equiv. Computed for Current Year	\$	170,625	170,625				30
Tax Equivalent per 1994 PSC Report	\$	162,572					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	170,625					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	5,172		3
Total Intangible Plant	5,172	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)			4
Structures and Improvements (311)			5
Collecting and Impounding Reservoirs (312)			6
Lake, River and Other Intakes (313)	515,249		7
Wells and Springs (314)			8
Infiltration Galleries and Tunnels (315)			9
Supply Mains (316)	230,618		10
Other Water Source Plant (317)			11
Total Source of Supply Plant	745,867	0	
PUMPING PLANT			
Land and Land Rights (320)	18,939		12
Structures and Improvements (321)	261,373		13
Boiler Plant Equipment (322)			14
Other Power Production Equipment (323)	49,518		15
Steam Pumping Equipment (324)			16
Electric Pumping Equipment (325)	324,854	61,291	17
Diesel Pumping Equipment (326)			18
Hydraulic Pumping Equipment (327)			19
Other Pumping Equipment (328)			20
Total Pumping Plant	654,684	61,291	
WATER TREATMENT PLANT			
Land and Land Rights (330)	26,825		21
Structures and Improvements (331)	518,612		22
Water Treatment Equipment (332)	1,252,714	12,581	23
Total Water Treatment Plant	1,798,151	12,581	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	1,250		24
Structures and Improvements (341)	7,156		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			5,172	3
Total Intangible Plant	0	0	5,172	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			515,249	7
Wells and Springs (314)			0	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			230,618	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	745,867	
PUMPING PLANT				
Land and Land Rights (320)			18,939	12
Structures and Improvements (321)			261,373	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			49,518	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			386,145	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	0	715,975	
WATER TREATMENT PLANT				
Land and Land Rights (330)			26,825	21
Structures and Improvements (331)			518,612	22
Water Treatment Equipment (332)	3,923		1,261,372	23
Total Water Treatment Plant	3,923	0	1,806,809	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			1,250	24
Structures and Improvements (341)			7,156	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	157,092		26
Transmission and Distribution Mains (343)	5,419,638	160,008	27
Fire Mains (344)			28
Services (345)	1,349,977	21,336	29
Meters (346)	719,464	100,661	30
Hydrants (348)	636,477	19,545	31
Other Transmission and Distribution Plant (349)			32
Total Transmission and Distribution Plant	8,291,054	301,550	
GENERAL PLANT			
Land and Land Rights (389)			33
Structures and Improvements (390)	4,181		34
Office Furniture and Equipment (391)	24,309	377	35
Computer Equipment (391.1)	60,885		36
Transportation Equipment (392)	48,496		37
Stores Equipment (393)			38
Tools, Shop and Garage Equipment (394)	71,431	2,913	39
Laboratory Equipment (395)	14,361	595	40
Power Operated Equipment (396)	33,350		41
Communication Equipment (397)	451,124	1,207	42
SCADA Equipment (397.1)			43
Miscellaneous Equipment (398)			44
Other Tangible Property (399)			45
Total General Plant	708,137	5,092	
Total utility plant in service directly assignable	12,203,065	380,514	
Common Utility Plant Allocated to Water Department			46
Total utility plant in service	12,203,065	380,514	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Distribution Reservoirs and Standpipes (342)			157,092	26
Transmission and Distribution Mains (343)	28,160		5,551,486	27
Fire Mains (344)			0	28
Services (345)			1,371,313	29
Meters (346)	11,849		808,276	30
Hydrants (348)	1,483		654,539	31
Other Transmission and Distribution Plant (349)			0	32
Total Transmission and Distribution Plant	41,492	0	8,551,112	
GENERAL PLANT				
Land and Land Rights (389)			0	33
Structures and Improvements (390)			4,181	34
Office Furniture and Equipment (391)		2,793	27,479	35
Computer Equipment (391.1)		(2,793)	58,092	36
Transportation Equipment (392)			48,496	37
Stores Equipment (393)			0	38
Tools, Shop and Garage Equipment (394)			74,344	39
Laboratory Equipment (395)			14,956	40
Power Operated Equipment (396)			33,350	41
Communication Equipment (397)			452,331	42
SCADA Equipment (397.1)			0	43
Miscellaneous Equipment (398)			0	44
Other Tangible Property (399)			0	45
Total General Plant	0	0	713,229	
Total utility plant in service directly assignable	45,415	0	12,538,164	
Common Utility Plant Allocated to Water Department			0	46
Total utility plant in service	45,415	0	12,538,164	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)				1
Collecting and Impounding Reservoirs (312)				2
Lake, River and Other Intakes (313)	140,648	1.72%	8,862	3
Wells and Springs (314)				4
Infiltration Galleries and Tunnels (315)				5
Supply Mains (316)	66,775	1.77%	4,082	6
Other Water Source Plant (317)				7
Total Source of Supply Plant	207,423		12,944	
PUMPING PLANT				
Structures and Improvements (321)	78,526	2.43%	6,351	8
Boiler Plant Equipment (322)				9
Other Power Production Equipment (323)	23,366	4.42%	2,189	10
Steam Pumping Equipment (324)				11
Electric Pumping Equipment (325)	256,464	4.42%	15,713	12
Diesel Pumping Equipment (326)				13
Hydraulic Pumping Equipment (327)				14
Other Pumping Equipment (328)				15
Total Pumping Plant	358,356		24,253	
WATER TREATMENT PLANT				
Structures and Improvements (331)	269,312	2.50%	12,965	16
Water Treatment Equipment (332)	640,185	3.24%	41,333	17
Total Water Treatment Plant	909,497		54,298	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	4,398	2.22%	159	18
Distribution Reservoirs and Standpipes (342)	92,786	2.27%	3,566	19
Transmission and Distribution Mains (343)	944,231	0.93%	51,016	20
Fire Mains (344)				21
Services (345)	528,912	2.09%	28,438	22
Meters (346)	253,833	5.00%	38,193	23
Hydrants (348)	149,401	1.79%	11,555	24
Other Transmission and Distribution Plant (349)				25
Total Transmission and Distribution Plant	1,973,561		132,927	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					149,510	3
314					0	4
315					0	5
316					70,857	6
317					0	7
	0	0	0	0	220,367	
321					84,877	8
322					0	9
323					25,555	10
324					0	11
325					272,177	12
326					0	13
327					0	14
328					0	15
	0	0	0	0	382,609	
331					282,277	16
332	3,923				677,595	17
	3,923	0	0	0	959,872	
341					4,557	18
342					96,352	19
343	28,160				967,087	20
344					0	21
345					557,350	22
346	11,849		920		281,097	23
348	1,483	738			158,735	24
349					0	25
	41,492	738	920	0	2,065,178	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
GENERAL PLANT				
Structures and Improvements (390)	1,584	2.27%	95	26
Office Furniture and Equipment (391)	17,524	5.88%	1,605	27
Computer Equipment (391.1)	48,040	25.00%	10,641	28
Transportation Equipment (392)	37,715	10.56%	3,396	29
Stores Equipment (393)				30
Tools, Shop and Garage Equipment (394)	47,221	6.25%	4,555	31
Laboratory Equipment (395)	6,026	5.88%	862	32
Power Operated Equipment (396)	17,288	6.07%	2,024	33
Communication Equipment (397)	45,454	9.09%	41,062	34
SCADA Equipment (397.1)				35
Miscellaneous Equipment (398)				36
Other Tangible Property (399)				37
Total General Plant	220,852		64,240	
Total accum. prov. directly assignable	3,669,689		288,662	
Common Utility Plant Allocated to Water Department				38
Total accum. prov. for depreciation	3,669,689		288,662	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
390					1,679	26
391				2,793	21,922	27
391.1				(2,793)	55,888	28
392					41,111	29
393					0	30
394					51,776	31
395					6,888	32
396					19,312	33
397					86,516	34
397.1					0	35
398					0	36
399					0	37
	0	0	0	0	285,092	
	45,415	738	920	0	3,913,118	
					0	38
	45,415	738	920	0	3,913,118	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January		62,400		62,400	1
February		54,900		54,900	2
March		59,900		59,900	3
April		58,900		58,900	4
May		64,100		64,100	5
June		70,400		70,400	6
July		73,000		73,000	7
August		75,600		75,600	8
September		68,600		68,600	9
October		66,500		66,500	10
November		61,500		61,500	11
December		64,100		64,100	12
Total for year	0	779,900	0	779,900	
Less: Measured or estimated water used in main flushing and water treatment during year					13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				779,900	16
Less: Water sold				745,782	17
Losses and unaccounted for				34,118	18
Percent unaccounted for to the nearest whole percent (%)				4%	19
If more than 15%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				3,960,000	21
Date of maximum: 8/8/1997					22
Cause of maximum:					23
Minimum gallons pumped by all methods in any one day during reporting year				1,750,000	24
Date of minimum: 4/9/1997					25
Total KWH used for pumping for the year				12,224	26
If water is purchased: Vendor Name: NORTH SHORE WATER COMMISSION					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)
-------------------------	------------------------------------------	----------------------------------	--------------------------------------------	---------------------------------------------	------------------------------------------

NONE

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Identification Number (b)	Intakes			
		Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)	
KLODE PARK	#1	4,200	50	36	1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	STANDPIPE			1
Location	2800 W. ROCHELL AVE			2
Purpose	P			3
Destination	D			4
Pump Manufacturer	ALLIS CHALMERS			5
Year Installed	1962			6
Type	CENTRIFUGAL			7
Actual Capacity (gpm)	1,750			8
Pump Motor or Standby Engine Mfr	ALLIS CHALMERS			10
Year Installed	1962			11
Type	ELECTRIC			12
Horsepower	40			13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22
Year Installed				23
Type				25
Horsepower				26

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	NORTH EAST	PLANT CLEARWELL	SOUTH EAST	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	R	4
				5
Year constructed	1961	1961	1961	6
				7
Primary material (earthen, steel, concrete, other)	CONCRETE	CONCRETE	CONCRETE	8
				9
Elevation difference in feet (See Headnote 3.)	56	58	56	10
Total capacity in gallons	2,277,760	298,571	2,277,760	11
WATER TREATMENT PLANT				12
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS	GAS	13
				14
Points of application (wellhouse, central facilities, booster station, other)	CENTRAL FACILITIES	CENTRAL FACILITIES	CENTRAL FACILITIES	15
				16
Filters, type (gravity, pressure, other, none)	OTHER	OTHER	OTHER	17
				18
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	18.0000	18.0000	18.0000	19
				20
Is a corrosion control chemical used (yes, no)?	Y	Y	Y	21
				22
Is water fluoridated (yes, no)?	Y	Y	Y	23
				24
				25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
M	D	2.000	322				322
M	D	3.000	310				310
M	D	4.000	2,847				2,847
P	D	4.000	0	50			50
M	D	6.000	166,921				166,921
P	D	6.000	0	228			228
M	D	8.000	132,377	1,327	2,231		131,473
P	D	8.000	0	598			598
M	D	10.000	20,958				20,958
M	D	12.000	63,294	350	1,000		62,644
M	D	16.000	21,717				21,717
M	D	24.000	70				70
Total Within Municipality			408,816	2,553	3,231	0	408,138
Total Utility			408,816	2,553	3,231	0	408,138

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	224				224		1
M	1.000	3,799	3			3,802		2
M	1.250	187				187		3
M	1.500	80				80		4
M	2.000	102				102		5
M	3.000	16				16		6
M	4.000	16				16		7
M	6.000	12				12		8
M	8.000	23				23		9
M	10.000	3				3		10
Total Utility		4,462	3	0	0	4,465	0	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	2,198	400			2,598	19	1
0.750	1,994		279		1,715	273	2
1.000	112				112	7	3
1.500	95				95	3	4
2.000	42				42	3	5
3.000	27				27	2	6
4.000	22				22	3	7
6.000	4				4	1	8
8.000	2				2		9
Total:	4,496	400	279	0	4,617	311	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	2,323	146	1			128	2,598	1
0.750	1,608	96	2	9			1,715	2
1.000	29	72	8	1		2	112	3
1.500		65	16	4		10	95	4
2.000		30	7	5			42	5
3.000		20	1	2		4	27	6
4.000		14	3	5			22	7
6.000		2	2				4	8
8.000			2				2	9
Total:	3,960	445	42	26	0	144	4,617	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality					0	1
Within Municipality	758	10	7	0	761	2
Total Fire Hydrants	758	10	7	0	761	
Flushing Hydrants						
					0	3
Total Flushing Hydrants	0	0	0	0	0	

Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year

Number of hydrants operated during year:	195
Number of distribution system valves end of year:	853
Number of distribution valves operated during year:	336

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

A/C #673 COMPARED TO THE PREVIOUS YEAR THE ACCOUNT INCREASED MORE THAN 15%. THIS IS DUE TO TWO FACTORS:

1. THEY SUBCONTRACTED TO WISCONSIN GAS IN 1997 WHICH CAUSED HIGHER EXPENSES
 2. THEY HAD THE SAME AMOUNT OF MAIN BREAKS BUT THOSE IN 1997 WERE MORE EXTENSIVE IN DAMAGES CAUSING HIGHER COSTS.
-

Water Utility Plant in Service (Page W-08)

A/C# 325 ELECTRIC PUMPING EQUIPMENT
NORTH SHORE WATER COMMISSION:
UPGRADE HIGH SERVICE PUMP \$36,124
UPGRADE WATER PUMP - KLODE PARK 11,753
EMERGENCY STANDBY GENERATOR PROJECT 13,414
TOTAL \$61,291

A/C# 332 WATER TREATMENT EQUIPMENT
NORTH SHORE WATER COMMISSION:
INSTALL CURTAINS ON BASIS #3 \$ 3,480
CHEMICAL FEED SYSTEM 9,101
TOTAL \$12,581

A/C# 343 TRANSMISSION AND DISTRIBUTION MAINS
INSTALLED AND REMOVED VARIOUS SIZE MAINS

A/C# 345 SERVICES
SERVICE EXTENSIONS - NO NEW SERVICES

A/C# 346 METERS
INSTALLED AND REMOVED VARIOUS SIZE METERS

A/C# 391 & 391.1
\$2,793.00 PUBLIC SERVICE COMMISSION ADJUSTMENT

Water Mains (Page W-17)

2,553 WATER MAINS WERE ADDED DURING 1997. THEY WERE FINANCED THROUGH LONG-TERM DEBT. THERE WERE NO ASSESSMENTS TO THE PROPERTY OWNERS.

Water Services (Page W-18)

THE THREE WATER SERVICES ADDED WERE INSTALLED BY THE PROPERTY OWNER. THE BASIS OF RECORDING THE COST OF ADDITION WAS AN ESTIMATED COST.

Hydrants and Distribution System Valves (Page W-20)

BASED ON THE NUMBER OF HYDRANTS AND DISTRIBUTION VALVES OPERATED DURING THE YEAR LESS THAN 50% WERE TESTED, THIS WAS DUE TO LACK OF MANPOWER IN 1997.
